

DEPARTMENTAL POLICY

POLICY # 401	SUBJECT: TRAVEL ALLOWANCES/RESTRICTIONS
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AUTHORIZED SIGNATURE:	

TRAVEL ALLOWANCES/RESTRICTIONS

Effective Date: 04/16/07

Revised Date: 02/27/07

I. PURPOSE

To outline reimbursable/non-reimbursable costs associated with work related travel by Department employees and to define the responsibilities and procedures involved.

II. POLICY

In coordination with the State-Wide Travel Policy (SWTP) contained in Section XIII of the State Accounting Manual, the Department is hereby establishing uniform standards for travel allowances, travel restrictions, travel advances and reimbursable items consistent with State law and regulations. While this policy does not cover every possible situation, it establishes adequate parameters for employees and approving authorities to make appropriate judgments about the expenditure of State/Federal funds. When these parameters must be exceeded, appropriate documentation must be provided and approved by divisional approving authorities.

III. PROCEDURE

A. Approval prior to departure for overnight in-State or out-of-State travel or travel using common carriers must be obtained as follows:

1. All travel delineated in III. A., regardless of funding source, shall be approved prior to departure by the Division Director/designee on the Travel Authorization Request Form. The travel Authorization Request form is available on the S drive in a folder named travel. Fiscal Services MUST receive any brochure, itinerary, registration, etc before travel arrangements can be finalized. Any travel request must have attached to it a copy of the Federal per diem rate to be used from the Federal General Services Administration (GSA) website (see Travel Allowances section of this policy). If any part of the travel request requires Fiscal Services assistance, please note it in the travel request or cover correspondence. The Cabinet Secretary's approval shall be required when:

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- a) more than 4 travelers are going to any of the same out-of-State function;
 - b) any travel that is taken outside the United States; and
 - c) any travel that is taken by a Division Director.
- 2. The Travel Authorization form includes information relative to total number of days absent from work assignment.
- 3. The mode of travel must be justified on the basis of the most economical use of time of the personnel involved and the requirements of the trip. The form also indicates the source of funds, State or special, which must be completed prior to submission for approval.
- 4. A separate request for travel shall be submitted for each employee. In order to attend a meeting or conference for any Department business requiring overnight in-State or out-of-State travel, a written request (single copy) must be submitted in advance to the employee's immediate supervisor. The supervisor shall indicate approval by affixing their initials on the request and forwarding it to the Division Director/designee for review.

In the case of the above noted exceptions (III.A.1.a and b), the approved form will be forwarded to the Cabinet Secretary for approval with a memorandum or explanation in the email from the Director explaining the nature of the travel request and why it should be approved.

- 5. The justification section of the travel request form shall be filled out completely. A copy of the conference/meeting announcement, or other official communication should be attached to the travel request form. Incomplete forms will be returned to the employee.

By signing/approving the travel request, the Division Director is certifying that any travel authorized directly or recommended to the Cabinet Secretary (as in the exceptions noted above) is consistent with all Federal, State and Departmental requirements and those funds are available within the Division's budget. During critical periods of the fiscal year, the Division Director/designee should consult with Fiscal Services to ensure that funds are still available in the division's budget.

- 6. The Division Director/designee shall forward the approved Travel Request form in accordance with the requisition procedures to the Division's accountant for processing and personnel reimbursements. A Travel Request will only be valid if it has been reviewed by all of the necessary supervisors for approval and all the necessary supporting documentation is forwarded to

the Fiscal Services staff. This shall be done in a timely manner, with all account coding included. Reimbursement shall not be made unless the appropriate parties approve the Travel request.

7. Same-day in-State travel where either no expenses are incurred or only a registration fee and the cost of the use of a State car are incurred does not require a travel request. A standard requisition should be submitted for the registration fee.

B. Travel Allowances - Employees authorized to travel out-of-State on State business will be reimbursed for their expenditures as outlined below. Please note that reimbursement for travel expenses incurred without required receipts is strictly prohibited. A "no receipt-no reimbursement" policy applies. Exceptions to the receipt requirement are itemized throughout this policy. An affidavit detailing by item costs contained receipts that are lost, stolen, etc. may be acceptable, contingent on approval from Fiscal Services.

1. Lodging

- a) Arrangements for hotel or motel accommodations must be made using your PNC SuperCard and receipts are required. Accommodations are to be made on the basis of the lowest priced room available. If room arrangements are being made available through the conference, these should be utilized as a first choice.
- b) If lodging is shared jointly with other employees, such fact shall be reflected on the travel request.
- c) If an employee's spouse accompanies him/her on an authorized out-of-State, overnight trip, the spouse's accommodations are not reimbursable. The employee will only be reimbursed on the single occupancy rate. The SuperCard is to be used for authorized personnel expenses only and may not be used to charge expenses for family members or others not on official State/organization business even if the intention is to reimburse the State/organization. No travel expenses of the spouse are reimbursable.
- d) For in-State hotel accommodations, the employee will present the exemption certificate to the hotel to avoid being charged occupancy tax. Tax on hotel occupancy from other states must be paid.

2. Meals

- a) The State will pay for or reimburse an employee for the necessary and reasonable cost of meals incurred during out of State travel.

Employees are expected to seek meal arrangements that meet business and personal needs as well as consider the employee's safety. This policy will be effected through the use of two different plans:

Plan A–Lodging (Receipts Required), plus fixed Per Diem for Meals and Incidentals ("Guide for Plan A and B" attached provides an outline)

This Plan provides employees with actual reimbursement for lodging and a daily or partial day per meal and incidental expense allowance (including gratuities) up to the limit established by the GSA (see Per Diem Rates below). Receipts are required for lodging expenses (not to exceed the maximum lodging rate for the location). Lodging taxes are to be considered and accounted for separately as a miscellaneous expense (not to be confused with or included in incidental expenses). Receipts are not required for meals and incidental expenses under Plan A and the SuperCard shall not be used to charge meals and incidental expenses. If a cash advance is made against the SuperCard, a receipt is required for the cash advance. In the event the SuperCard is used for meals or incidental expenses, the amount must be subtracted from the per diem rate and receipts are required. Meal expense includes food, beverage, tax, and tips. Incidental expense includes fees and tips given to porters, baggage carriers, bellhops, etc., transportation between places of lodging or business and places where meals are taken. Under this method, individual meals and incidental expense are not itemized because they are included in the daily per diem rate which is itemized on the SuperCard log (against the cash advance) or on the PE-1 form under the miscellaneous column. Under Plan A receipts are required for common carriers, car rental, lodging, lodging tax and any miscellaneous expense that exceeds \$20.

Per Diem Rates:

The maximum per diem rate for a location is composed of (1) a lodging allowance (excluding taxes), (2) meal and incidental expense allowance (including tips, taxes on meals, transportation to meal location if applicable). All per diem rates for the continental United States can be located at the GSA website site below. In the event a location cannot be located on this website, a predetermined standard rate applies. (See note below)

<http://www.gsa.gov/perdiem>

Foreign Area Per Diem rates can be located at this website:

<http://www.state.gov/m/a/als/prdm>

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The example below shows the Maximum allowance for lodging, meals, and incidental fees when traveling to Chicago's Cook county or Lake county. An employee visiting these areas would qualify for up to but not exceeding the maximum per diem rate.

<i>Primary Destination</i>	<i>County</i>	<i>Max Lodging</i>	<i>+</i>	<i>M&IE Rate</i>	<i>=</i>	<i>Max Per Diem Rate</i>	<i>First & Last Day (75% of M&IE)</i>
Chicago (October 1- November 30)	Cook and Lake	173	+	64	=	237	48.0
Chicago (December 1- April 30)	Cook and Lake	138	+	64	=	202	48.0

NOTE: If neither county nor city is listed on the above website, the standard per diem rate is utilized. The standard per diem rate can be found on the main page of the per diem website (for example the standard rate from October 1, 2006 thru September 30, 2007 across the United States is \$60.00 for lodging and \$39 for meals and incidental expenses.)

Plan B - Actual Expense/Receipts Required ("Guide for Plan A and B" attached provides an outline)

This Plan provides for the payment and reimbursement of actual reasonable meal expenses, which are substantiated with receipts. The maximum reimbursement limit for lodging or meals and incidentals for Plan B is governed by the per diem rates established on the GSA website (not to exceed 150%) previously referenced in this policy. If no lodging is required, the maximum reimbursable per diem rate is limited to the rate for meals and incidental expenses (not including miscellaneous expenses). Approval to use the actual expense method must be secured in advance of travel. The SuperCard must be used for all authorized expenses; where accepted and when it is used receipts are required. Under Plan B receipts are required for common carriers, car rental, lodging, lodging tax and any individual expense that exceeds \$20. Individual meals and incidental expenses must be itemized regardless of cost and receipts are required for meals that exceed \$20. Meal expenses must be documented, identifying date, meal and cost of meal. Incidental expenses include fees and tips given to porters, baggage carriers, bellhops, etc. must be documented. Gratuities in excess of 20% will not be reimbursable.

Actual Expense Method:

This method should be used when (1) lodging and/or meal(s) are provided at a prearranged place such as the hotel where the conference is taking place, (2) if costs in the area have increased dramatically due to special events, (3) if requested in advance for specific reasons relating to the travel, or (4) for reasons approved by the organization. The maximum reimbursement for lodging, meals and incidental expenses is the actual cost limited to 150% times the local per diem rate as defined above. To qualify for more than 150% and up to 300% of the locality per diem rate requires prior approval, which must be secured in advance, first from the Department who then in turn must separately secure approval from OMB and the Division of Accounting.

- b) Only one plan may be used per trip. The employee must identify the plan chosen at the time their travel authorization request is submitted.
- c) The daily allowance applies to approved out-of-State travel lasting more than 12 hours and requiring overnight lodging.
- d) The reduced meal allowance applies to the departure and return days according to the following guidelines:
 - (1) Departure means leaving from home or normal work location; and return means arriving back to home or normal work location. The percentage of the meal and incidental expense rate (M&IE) available depends on the length of travel and the following parameters.
 - (2) On full days of travel, 100% of the applicable M&IE rate is available.
 - (3) When travel time is more than 12 hours but less than 24 hours, 75% of the applicable M&IE is available.
 - (4) On the day of departure, day of return or on trips consisting of same day departure and return, 75% of the applicable M&IE rate is available. The full 100% of the meal and incidental expenses may be available for reimbursement on a case-by-case basis depending on length of travel.
 - (a) A situation where 100% reimbursement for less than a full day of travel would be justified is if an employee will be traveling for an extended period of time consuming

much of the day of return or departure. An employee who is arriving or departing a location may be eligible for the 100% of the M&IE if the employee leaves prior to 6am on the day of departure or on the day of return does not return back at the normal home or work location until after 7 pm. In order for the 100% allowance to be applicable the employee must request approval and verify, on the travel request, estimated times of arrival and departure times as well as the estimated length of time spent traveling.

- (b) The chart below establishes the various percentages for travel allowances for M&IE.

When travel is:		The allowance is:
More than 12 but less than 24 hours		75 percent of the applicable M&IE rate.
24 hours or more, on	Day of departure	75 percent of the applicable M&IE rate.
	Full day of travel	100 percent of the applicable M&IE rate.
	Last day of travel	75 percent of the applicable M&IE rate.

- (c) If it is known in advance that meal(s) will be provided and included in the conference fee without cost to the employee adjustments can be made to the per diem allowances as follows.

% Reduction to the location rate rounded to the nearest whole dollar
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Breakfast	20%
Lunch	24%
Dinner	50%

NOTE: The remaining 6% is associated with incidental expenses.

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- (d) When using the actual expense method and a given day of out of State travel is less than 12 hours, the meal limits will be determined by taking the applicable meal and incidental rate for the locality and multiplying it by the percents outlined in the preceding chart in 4.(c) . An example would be where a person leaves at 5:00 PM to travel to Chicago and has dinner when they arrive. Under actual expenses, the maximum limit for their dinner would be \$64 x's 50% x's 150% or \$48.
- (e) The meal allowance for day trips out-of-State not requiring overnight lodging, and for working before or after normal hours, shall follow the Plan A and B allowances. ***As a general rule, meals for working before or after working hours are not allowed, but may be pre-approved by the applicable Division Director/designee on a case-by-case basis as long as the amount does not exceed the amount specified in either Plan A or B.*** The plan elected must be identified on the PE-1 form submitted for reimbursement. As required by law, no lunches for in-State trips are reimbursable.
- (f) An example of a situation where the meal allowance would be available for a day trip out-of-state is if an employee is departing from Philadelphia International Airport at approximately 8am and arriving back at approximately 5pm.

3. Public Transportation

All common carrier reservations are required to be made with the PNC SuperCard. Travel by air shall be coach/economy class (unless some other class is more economical.) Travel by rail shall be by the most economical class accommodations. When extenuating emergency conditions arise, reservations may be made other than the most economical means with the justification documented and approved on the Travel Request for the audit trail. When an employee travels via an indirect route or interrupts travel, the employee will be reimbursed for costs not to exceed those for the most economical and direct route. The employee will be responsible for any extra expenses generated by taking indirect routes.

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4. Mileage

Reimbursement will be made at the rate currently established by the State in the event that the use of a personal motor vehicle has been authorized. No costs (gas, oil, repairs, etc.) will be reimbursed – only the established mileage rate. When two or more are traveling in a privately owned vehicle, only one mileage reimbursement shall be permitted.

- a) Use of a personal motor vehicle shall not be authorized when a State-owned vehicle is available. Authority to use a personal vehicle shall be rendered by the Division Director/designee responsible for the State vehicle fleet at the employee job site.

- b) Other Costs

If the use of a State-owned motor vehicle is authorized for out-of-State travel, purchase costs of gasoline, oil, and other incidental costs of operation of the vehicle **may be** reimbursable subject to conditions of Section III, D. 12.

Rental costs of a motor vehicle at the destination are reimbursable providing the Division Director/ designee granted prior approval and providing that the rental is essential to the fulfillment of the mission to which the traveler was assigned. Whenever possible, compact cars shall be rented unless a larger vehicle is more economical or appropriate (due to number of personnel traveling). The SuperCard should be used in renting a vehicle because it provides collision and theft coverage. Additional insurance coverage will not be reimbursable.

5. State Travel Card

Travelers using the SuperCard need to consult the State Wide Travel Policy for additional conditions/restrictions pertaining to travel on State business.

6. Reimbursement for Expenses

- a) Employees requesting travel reimbursement must expeditiously execute (as applicable) a SuperCard log and a completed Reimbursement of Personal Expenses, Form PE-1, properly signed after expenses are incurred. The completed SuperCard log and PE-1 must be received by the appropriate fiscal staff person within **seven (7)** working days after completion of the trip. Employees seeking reimbursement for expenses incurred in the month of June

must submit their PE-1 form according to the prescribed schedule published annually for fiscal year closeout.

The employee's social security number and home address must be entered in the payee (employee) section on all PE-1 Forms. The purpose of the trip must be stated on the PE-1. Section III, I describes travel advance procedures.

- b) Reimbursement for lodging costs is authorized when the approved official travel is out-of-State for more than 12 hours and overnight lodging is required. The maximum amount to be reimbursed is the total lodging expense for the travel location, which is determined by the per diem rate set for the location.

7. Receipts Required

For travel expenses paid by the traveler, receipts must be obtained and attached to the SuperCard log or executed PE-1 Form (depending on how the expenses were paid for) for the following:

- a) **Any** expense charged to the SuperCard (those are entered on the SuperCard log, not the PE-1). This includes any cash advance taken and the ATM fee for the cash advance.
- b) Conference and registration fees.
- c) Lodging (SuperCard should be used).
- d) Meals: under Plan B that are over \$20.
- e) Business related telephone calls are reimbursable and require a receipt from the telephone service provider or must be included on the hotel-billing invoice.
- f) Personal telephone calls are reimbursable with documentation, as noted above, with the following restrictions:
 - (1) Extended travel for three nights or less, not to exceed \$10.00 total.
 - (2) Extended travel for four nights or more, not to exceed \$20.00 per week.
- g) Common carrier

- h) Any transactions paid for with personal cash or credit cards are to be documented by the employee on a Personal Reimbursement form. Expenses exceeding \$20 per category per use shall require a receipt, otherwise costs are to be documented and submitted on a schedule identifying the date, cost and category.
 - i) Parking charges and tolls for roads, bridges, or ferries. Expenses exceeding \$20.00 per category per use shall require a receipt; otherwise, expenses should be submitted on a schedule identifying the date, cost and the category.
 - j) Rental of motor vehicles.
 - k) Gasoline and/or other supplies or services needed for emergency repairs incidental to driving a State-owned motor vehicle while on official business and where Fleet Services is not available for assistance. Traveler should purchase quality products and services at lowest possible prices. Note – staff are not to use their SuperCard for normal gas purchases for State vehicles. They are to use the purchase card provided by Fleet Services. It is the responsibility of the driver to obtain the locations of the gas stations (in State or out of State) that honor the Fleet gas purchase card.
 - l) Ground transportation (including airport shuttle, taxi, etc.)
 - (1) Costs of \$20.00 or less are to be submitted on a schedule identifying date, cost, type of transportation and reason used.
 - (2) Any individual expense exceeding \$20.00 requires a receipt.
 - m) The Department will reimburse an employee for the lesser cost of traveling to and from the airport based on three choices. Note: employee should supply a mileage estimate from an internet source such as Mapquest to show how mileage estimate was determined.
 - (1) Ground transportation (i.e. shuttle) each way.
 - (2) Mileage based on round trip and the cost of parking.
 - (3) Two round trips of mileage only.
8. Receipts are not required for the following reimbursable expenses:
- a) Meals and incidental expenses under Plan A (unless purchased with the SuperCard), registered or certified mail, or money order charges etc., when used in the course of official business only.

b) Under Plan B out of pocket costs for incidental items such as baggage handling and maid service are reimbursable expenses, but should not exceed a reasonable limit. While being courteous to those assisting you while traveling, also use common sense to avoid excessive expenditure. During a busy day of travel incidental expenditures could possibly rise upwards to \$20, which may be acceptable if the costs are justified and reasonable. A good test for the reasonableness of an expense would be the Newspaper test, which the traveler considers the defensibility of the expense if it is made available for public scrutiny/audit.

(1) An example of incidental costs rising far and above reasonable limits would be tipping a baggage handler, for handling a single piece of baggage, your total daily per diem limit for meals and incidentals.

9. Charges for Which Reimbursement is not Allowed

- a) Charges for alcoholic beverages and personal registered or certified mail, or money orders are not reimbursable.
- b) Fines and/or costs for violation of any law or ordinance are not reimbursable whether or not the traveler was driving a State owned or privately-owned motor vehicle and regardless of the fact that the traveler was on official State business.

10. Expenditures for out-of-State travel from Federal or Special funds are governed by the same provisions as the use of State dollars unless specifically exempted by or more restrictively governed by Federal guidelines or grant award procedures. If Federal Funds are to be used, it must be noted on the Travel Authorization or Requisition.

11. In-State Travel (use of and/or Assignment of State-Owned Motor Vehicles)

- a) Use of a State-owned motor vehicle for official State business will take precedence over use of a personal vehicle.
- b) When State-owned motor vehicles are not available and a personal vehicle is utilized, a Waiver Form must be attached to the Reimbursement for Personal Expenses (PE-1) at the time of its submittal for processing. One (1) waiver may cover a maximum period of one (1) month for each employee; however, if the PE-1 is submitted more frequently, an original waiver must be attached to each such reimbursement request. Each waiver must be signed by the traveler's immediate supervisor and/or by an appropriate motor pool officer.

- c) The employee who is authorized to use a personal vehicle shall assure the immediate supervisor that he/she carries the minimum liability insurance coverage as required by Delaware Code. The employee should also be made aware that in the event of an accident, his/her insurance on the personal vehicle is the primary coverage and that the State liability insurance is "excess" or *secondary coverage* which is geared to assist in claims over and above the minimum coverage or the primary coverage, whichever is greater.

12. Travel Advances

Travel advances can be made to a traveler on official State business but can only be obtained by an employee with their PNC SuperCard at a PNC ATM no less than one (1) week prior to departure. Travel advances will not be issued to employees who do not have a PNC Super Card. Cash advances must be made via an ATM withdrawal using the cardholder's PIN. Cash advances cannot be made any other way (such as presenting the card to a bank teller).

An approved Travel Request Form must be in Fiscal Services Unit before the withdrawal from the PNC ATM can be made.

The traveler must complete, within seven (7) workdays after the conclusion of the trip and submit to the respective Fiscal Service staff person a Personal Reimbursement for Personal Expenses Form (PE-1) signed by the traveler as well as a PNC Super Card Log which lists all charged expenses. The PE-1 form for expenses reimbursed, the employee must include the details of actual travel expenses with receipts attached. **If an employee does not comply with the seven (7) workday requirement, future travel advance privileges may be denied and/or revocation of travel privileges.**

If the total of the actual expenses are less than the travel advance granted, a personal check or money order (no currency) must be attached and made payable to the State Treasurer for the amount of the difference and forwarded to the respective Fiscal Service staff person within seven (7) workdays.

If the actual expenses are more than the travel advance granted, (see section C1) the appropriate Fiscal Service staff person will process the PE-1 form for the traveler to be reimbursed for the amount of the difference, via either Division petty cash or State Division of Accounting Check, whichever is applicable.

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13. Penalty

Non-compliance with any part of the requirements or limitations of this policy may cause the traveler not to be reimbursed for part or all of the travel expenses, even though prior approval to travel had been obtained, or to lose the privilege of future travel on official State business, or both.

IV. RESPONSIBILITIES

- A.** If the situation arises where insufficient funds are available to support initially approved travel, the Fiscal Services Unit shall advise the particular Division Director of the funding problem. Initial approvals of the funding request will be rescinded until such time as the funding is identified.
- B.** All Division Directors, accountants and potential travelers shall become completely familiar with the requirements and limitations contained herein.
- C.** All Division Directors will bring to the attention of the Cabinet Secretary any policy issues relevant to their delegated travel approval authority.

V. EFFECT

- A.** This policy shall become effective upon the date of signature of the Cabinet Secretary.
- B.** This Department policy shall supersede any and all previous directives or rules now in effect related to the subject. If any part of this policy is in conflict with any Federal or State law/policy (including the State Wide Travel Policy), Executive Order, or Office of Management and Budget Director mandate, that part shall be null and void; all other parts shall remain operative.

Guide for Using Plan A

Plan A: Lodging Plus Fixed Per Diem

Note: Travel Request must indicate reimbursement plan selected and approved.

Travel Expense Item	Receipts Required?	Source of Perdiem Limit	Taxes Included in Perdiem?	Tips Included in Perdiem?	Document Expense(s) on SuperCard Log or PE-1?
Lodging (taxes documented separately as a miscellaneous expense)	Yes	GSA Website	No		Yes
Common Carrier (airfare, train, etc. by most economical route)	Yes	Most economical route			Yes
Meal and Incidentals(M&I) (if no SuperCard used). Items include meals, taxes, and tips, tips to baggage handlers, etc., transportation to meal location	No	GSA Website	Yes	Yes	Only fixed perdiem amount
Any expense placed on SuperCard (including meals)	Yes				Yes
SuperCard Cash Advance (in addition to cash advance receipt, employee must itemize how the cash advance was used. For M&I per diem items, receipts not required. For any miscellaneous non-M&I expense > \$20, receipts required.	Yes				Yes
Misc. expenses not covered by lodging or M&I per diem (i.e. parking, tolls, ground transportation- taxi, airport shuttle, business or personal telephone calls, lodging taxes, etc.)	Yes - if > than \$20. Phone calls&lodging taxes require receipts.				Yes - regardless of cost
Car rental	Yes	Most economical rate			Yes
Conference and Registration Fees	Yes				Yes
Mileage	No				Yes

Guide for Using Plan B

Plan B: Actual Expense Method

Note: Travel Request must indicate reimbursement plan selected and approved.

Travel Expense Item	Receipts Required?	Reimbursement Limit?	Taxes Included in Reimbursement Limit?	Tips Included in Reimbursement Limit?	Document Expense(s) on SuperCard Log or PE-1?
Lodging (taxes documented separately as a miscellaneous expense)	Yes	Yes - not to exceed 150% of rate from GSA Website	No		Yes
Common Carrier (airfare, train, etc. by most economical route)	Yes	Most economical route			Yes
Meal and Incidentals(M&I) (if no SuperCard used). Items include meals, taxes, tips, tips to baggage handlers, transportation to meal location, etc.	Only for meals or costs > than \$20 in cost	Yes - not to exceed 150% of rate from GSA Website	Yes	Yes	Yes - by individual meal (itemized receipt), etc. >\$20
Any expense placed on SuperCard (including meals)	Yes				Yes
SuperCard Cash Advance (in addition to cash advance receipt, employee must itemize how the cash advance was used. For M&I items or any miscellaneous non-M&I expenses > \$20, receipts required.	Yes				Yes
Misc. expenses (i.e. parking, tolls, ground transportation- taxi, airport shuttle, business or personal telephone calls, lodging taxes, etc.)	Yes - if > than \$20. Phone calls&lodging taxes require receipts.				Yes - regardless of cost
Car rental	Yes	Most economical rate			Yes
Conference and Registration Fees	Yes				Yes
Mileage	No				Yes